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ABSTRACT

This supplemental report has been developed to assist administrators in the comparative analysis and evaluation of Massachusetts public libraries. Libraries have been placed into one of seven budget groups according to their total operating expenditures to provide another method of comparing libraries by "like" size and population of area served. Section I is a statewide summary table displaying statewide total and per capita amounts for public library income, salary expenditures, materials expenditures, as well as print and nonprint circulation totals for fiscal years 1965, 1970, 1975, and 1976. Section II lists individual municipalities in alphabetical order with corresponding data on size of population; state rank; budget group; and FY 76 total operating expenditures, holdings, circulation, and municipal finance base. This is followed by a group of summary tables listing each budget group's mean and percentile values for 12 indicators of library support and activities. Section III is comprised of two sets of regional tables displaying the average figures of all reporting and municipalities for eight indicators of public library support and activities. The first table is arranged by regional affiliation and budget group, the second by regional affiliation and population group. Additional data is provided by two related documents which accompany this report. (JPF)

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DATA FOR MASSACHUSETTS

PUBLIC LIBRARY ANALYTIC REPORT

FY 1976

Massachusetts Bureau of Library Extension
Planning and Evaluation Unit
648 Beacon Street
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July 1977

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INTRODUCTION

This is the first supplemental report in the Data for Massachusetts series, developed as a companion to the Comparative Public Library Report, FY 1976 and the Public Library Personnel Report, 1976. The report is experimental. In addition to reporting data not previously included in the series, a major purpose of the Analytic Report is to explore the usefulness of various evaluation techniques to public libraries. This year, for example, in Section II Donald Buckholtz developed Budget Groups for municipalities based on total operating expenditures as another way of comparing libraries of like size.

Reactions to the usefulness of the Analytic Report data, the development of additional measures of library support and activity, and suggestions of new avenues to research will determine the contents of future supplemental reports. As you work with this report over the next year please contact us with your comments and suggestions.

In Section I statewide totals and per capita amounts for public library income, salary expenditures, materials expenditures and circulation are displayed for fiscal years 1965, 1970, 1975, and 1976. Data was compiled from the Statistics of Public Libraries form. Comparisons with national averages are impossible since nationwide per capita figures are unavailable at this time for these four categories.

Section II includes data arranged in an alphabetical listing of municipalities followed by a group of summary tables showing mean and percentile values for 12 indicators of library support and activity.

For each municipality FY 76 Total Operating Expenditures, Holdings, and Circulation, as well as selected municipal finance data are displayed. In addition, all municipalities have been ranked according to Total Operating Expenditures. The state rank is shown, and the municipalities have been placed in seven "Budget Groups", A - G. The Budget Groups have been defined as follows:

	Total Operating Expenditures FY 76	Number of Municipalities
Budget Group A	$0 - 9,999	62
Budget Group B	$10,000 - 24,999	49
Budget Group C	$25,000 - 49,999	50
Budget Group D	$50,000 - 99,999	43
Budget Group E	$100,000 - 249,999	58
Budget Group F	$250,000 - 999,999	44
Budget Group G	$1,000,000 and over	5

These limits were chosen to produce a manageable number of groups with a reasonable number of municipalities in each group.

Most simply, these Budget Groups have been developed to provide another way of defining the "size" of a library (in addition to population served) and, therefore, another way of comparing libraries of like size.

Population served has long been the traditional measure by which library size has been determined. Statistical analyses have shown that a close relationship exists between population served and other characteristics of public libraries such as size of staff, number of volumes, circulation, and total budget. A study conducted in 1967 showed that the coefficient of correlation between population served and these four variables, taken as a group, is .89, where perfect correlation would be 1.00.[1] Certainly, however, significant differences exist among libraries serving similar numbers of people. Factors such as the community's commitment to library service, access to other libraries, and the cultural and demographic nature of the community contribute to such differences.

To develop another measure of library size that might avoid the effect of some of these differences, total library budget was also considered in the study mentioned above. Using the same data, multiple correlation analyses were conducted with the same four variables and total library budget as the measure of size. These analyses yielded a remarkable correlation coefficient of .99, where again, 1.00 would indicate perfect correlation.[2] Since this study, total library budget has been accepted as a reliable measure of library size and a firm ground on which to base comparisons of similarly sized libraries.[3]

For comparative purposes you can use the municipal rankings to select a group of municipalities that bracket yours in terms of Total Operating Expenditures. You can also use the summary tables based on six predetermined Budget Groups that follow the municipality listings. These show mean and percentile values for the same indicators of library support and activity as in the Comparative Public Library Report. When you have identified the Budget Group to which your municipality belongs, you can use these tables with the per capita and percentage values for your municipality from the Comparative Report, in the same ways as suggested in the Report's Usage Notes. The only difference is that budget size, instead of population served , is the basis on which comparisons are

[1]Charles E. Rockwood and Ruth Rockwood, Quantitative Guides to Public Library Operation, Occasional Papers, Number 89 (Urbana-Champaigne: University of Illinois, Graduate School of Library Science, November 1967), p.5.

[2]Rockwood, p. 11.

[3]Ernest R. DeProspo, Ellen Altman, and Kenneth E. Beasley, Performance Measures for Public Libraries (Chicago: American Library Association, 1973), p. 18.

made. This approach is provided to supplement, not replace, the comparative analysis of libraries based on population served. For any given indicator of support or activity, you may find that one approach or the other best satisfies your needs.

The indicators of municipal finance displayed for each community are: Equalized Valuation - the estimated full and fair value of all taxable real and personal property as determined by the State Tax Commission; Assessed Valuation - the level at which local assessors value real and personal property; Tax Rate - the actual tax rate set for FY 76; and Tax Levy - the amount to be raised locally not including receipts from other sources. This information can also be used comparatively. For example, you might compute per capita amounts for Equalized Valuation and Tax Levy for a group of municipalities identified as comparable to yours. Per capita Tax Levy divided by per capita Equalized Valuation would yield an index of the relative tax effort a community is now making to support municipal services. Information such as this might be used profitably in conjunction with data from the Comparative Public Library Report showing the percentage of total municipal expenditures devoted to library purposes.

Two sets of regional tables which display the average figures of all reporting municipalities for eight indicators of public library support and activity comprise Section III. The first display is by regional affiliation and Budget Group, the second by regional affiliation and Population Group. The average per capita figures by regional affiliation and population were first compiled in the FY 1975 Comparative Public Library Report. To increase comparability with the FY 1976 Comparative Public Library Report two additional indicators of library support and activity have been added to the regional tables: Library Expenditures as a Percent of Total Municipal Expenditures and Per Capita Total Operating Expenditures.

STATEWIDE SUMMARY TABLE

STATEWIDE TOTALS AND PER CAPITA AMOUNTS FOR PUBLIC LIBRARY INCOME, SALARY EXPENDITURES, MATERIALS EXPENDITURES, AND CIRCULATION; FISCAL YEARS 1965, 1970, 1975, 1976.

	Fiscal Year 1965[a]	Fiscal Year 1970[b]	% change 1965-70	Fiscal Year 1975[c]	% change 1970-75	Fiscal Year 1976[d]	% change 1975-76
Number of Reporting Libraries	379	373		342		339	
Income $	20,317,343 *3.95 per capita*	31,340,522 *5.51 per capita*	54.25	45,950,894 *7.94 per capita*	46.61	49,553,873 *8.56 per capita*	7.84
Salary Expenditures $	13,810,442 *2.68 per capita*	21,788,869 *3.83 per capita*	57.77	30,840,039 *5.33 per capita*	41.54	33,547,969 *5.79 per capita*	8.78
Materials Expenditures $	3,398,343 *.66 per capita*	5,298,480 *.93 per capita*	55.91	7,372,615 *1.27 per capita*	39.14	8,308,695 *1.43 per capita*	12.7
Print and Non-print Circulation	35,860,925 *6.96 per capita*	34,844,291 *6.12 per capita*	-2.83	36,149,458 *6.24 per capita*	3.75	36,409,633 *6.29 per capita*	.72

[a]Per Capita amounts based on 1960 federal census figures.
[b]Per Capita amounts based on 1970 federal census figures.
[c]Per Capita amounts based on 1975 state census figures.
[d]Per Capita amounts based on 1975 state census figures.

1965 - The ratio of total operating expenditures to the 3 major categories was: Salaries 70.84%, Materials 17.43%, and Other 11.73%.

1970 - The ratio of total operating expenditures to the 3 major categories was: Salaries 71.15%, Materials 17.30%, and Other 11.55%.

1975 - The ratio of total operating expenditures to the 3 major categories was: Salaries 69.29%, Materials 16.56%, and Other 14.15%.

1976 - The ratio of total operating expenditures to the 3 major categories was: Salaries 69.69%, Materials 17.26%, and Other 13.05%.

SELECTED EXPENDITURES, MATERIALS, AND FINANCE DATA

FOR REPORTING MUNICIPALITIES, FISCAL YEAR 1976.

SELECTED EXPENDITURES, MATERIALS, AND FINANCE DATA FOR REPORTING MUNICIPALITIES, FISCAL YEAR 1976.

Municipality 1975 Population	Budget Group	TOTAL OPERATING EXPENDITURES		HOLDINGS		CIRCULATION		MUNICIPAL FINANCE			
		Amount $	State Rank	Print	Total	Print	Total	Equalized Valuation (Millions)	Assessed Valuation	Tax Rate	Tax Levy
Abington 13,456	D	85,010	117	64,034	64,548	77,262	78,093	123.1	62,068,550	77.00	4,779,278
Acton 18,209	E	163,824	71	46,131	47,418	187,339	193,852	306.9	140,421,770	57.60	8,088,294
Adams 11,270	D	62,358	136	38,479	39,358	86,907	89,573	87.0	52,154,600	48.00	2,503,420
Agawam 24,305	E	127,565	85	54,384	54,584	123,694	123,694	287.5	178,568,890	47.50	8,482,043
Amesbury 13,752	E	113,189	104	81,973	81,973	85,064	85,064	104.4	77,233,027	53.00	4,093,350
Amherst 22,308	F	252,247	49	99,811	103,963	209,682	224,720	218.5	169,865,340	42.00	7,134,344
Andover 26,050	F	385,871	22	132,329	140,734	360,608	378,516	454.2	240,698,224	51.00	12,275,609
Arlington 50,223	F	606,773	10	191,811	616,389	333,605	358,195	554.5	358,710,150	67.20	24,105,322
Ashburnham 3,834	B	16,148	221	17,000	17,000	20,899	21,364	41.9	17,882,730	71.00	1,269,674
Ashfield 1,420	A	9,097	255	10,000	10,198	14,834	15,813	22.4	18,287,810	24.00	438,907
Athol 10,849	D	62,505	135	37,166	38,241	64,913	66,678	77.7	16,825,605	142.00	2,389,236
Attleboro 32,650	E	235,825	51	104,779	107,239	190,789	198,087	343.5	198,011,730	60.00	11,880,704
Auburn 15,626	E	128,742	84	48,969	50,638	114,388	120,764	150.3	148,114,430	38.00	5,628,348

SELECTED EXPENDITURES, MATERIALS, AND FINANCE DATA FOR REPORTING MUNICIPALITIES, FISCAL YEAR 1976.

Municipality 1975 Population	Budget Group	TOTAL OPERATING EXPENDITURES		HOLDINGS		CIRCULATION		MUNICIPAL FINANCE			
		Amount $	State Rank	Print	Total	Print	Total	Equalized Valuation (Millions)	Assessed Valuation	Tax Rate	Tax Levy
Avon 5,315	C	41,409	167	29,318	30,879	34,923	35,858	95.9	47,015,147	57.00	2,679,863
Ayer 6,718	C	28,728	192	15,925	16,028	28,103	28,625	57.4	16,115,200	147.00	2,368,934
Barnstable 26,699	F	260,711	47	145,560	147,025	254,842	257,544	849.6	736,606,445	18.70	13,774,597
Barre 3,983	C	31,405	188	22,000	22,000	19,499	19,666	27.6	4,413,956	210.00	926,930
Becket 1,153	A	4,635	276	10,000	10,000	9,211	9,211	25.2	16,426,900	30.50	501,020
Bedford 12,314	E	161,160	72	69,124	70,439	105,069	111,242	224.4	85,223,250	80.00	6,817,860
Belchertown 6,361	B	11,760	242	12,722	12,968	24,179	24,814	62.1	28,445,865	51.00	1,450,739
Belmont 27,660	F	404,705	21	116,426	120,943	307,975	325,706	428.5	260,204,500	55.60	14,467,370
Berkley 2,300	A	6,927	263	10,742	10,911	11,610	11,900	23.9	10,535,742	49.00	516,252
Berlin 2,280	B	10,863	247	9,462	9,462	10,272	10,303	29.3	11,866,115	62.00	735,699
Beverly 37,382	F	360,456	28	103,712	107,634	276,368	292,156	423.5	236,449,210	67.50	15,960,321
Billerica 35,831	E	116,801	97	26,144	26,545	123,775	126,211	404.2	60,532,050	254.00	15,375,141
Blackstone 6,485	A	6,747	264	13,833	13,833	4,988	5,077	50.0	31,415,419	53.00	1,665,017

SELECTED EXPENDITURES, MATERIALS, AND FINANCE DATA FOR REPORTING MUNICIPALITIES, FISCAL YEAR 1976.

Municipality 1975 Population	Budget Group	TOTAL OPERATING EXPENDITURES		HOLDINGS		CIRCULATION		MUNICIPAL FINANCE			
		Amount $	State Rank	Print	Total	Print	Total	Equalized Valuation (Millions)	Assessed Valuation	Tax Rate	Tax Levy
Blandford 954	A	5,280	273	6,905	7,184	18,134	18,563	15.2	1,886,470	126.00	237,695
Bolton 2,427	A	9,890	250	8,500	9,100	13,822	14,116	43.5	22,759,645	47.00	1,069,703
Boston 637,986	G	9,238,359	1	4,070,851	4,141,508	2,542,852	2,729,146	3,600.0	1,793,473,000	196.70	352,776,139
Bourne 11,362	D	86,006	115	33,000	33,500	83,541	83,848	246.6	126,506,130	32.00	4,048,196
Boxboro 2,642	B	14,281	230	14,154	14,246	19,108	19,600	43.6	24,025,813	47.00	1,129,213
Boxford 4,565	C	47,599	156	29,741	30,469	47,868	49,477	86.2	16,093,661	125.00	2,011,708
Boylston 3,326	B	20,426	213	19,684	21,963	19,601	20,448	43.4	24,879,569	39.50	982,743
Braintree 36,822	F	330,337	33	96,663	100,715	302,762	312,324	544.0	517,210,850	37.00	19,136,801
Brewster 3,709	B	22,458	208	10,500	10,654	33,297	33,297	160.0	125,133,075	20.20	2,527,688
Bridgewater 13,613	E	133,909	80	55,487	56,789	96,503	99,399	139.6	61,407,941	73.00	4,482,780
Brimfield 2,170	A	6,719	265	9,154	9,415	8,386	8,729	25.0	7,228,680	88.00	636,123
Brockton 95,688	F	569,789	12	214,020	220,020	452,224	470,394	773.4	750,973,100	54.20	40,702,742
Brookfield 2,175	B	10,248	249	12,539	12,539	10,275	10,345	18.3	11,499,070	45.00	517,458

SELECTED EXPENDITURES, MATERIALS, AND FINANCE DATA FOR REPORTING MUNICIPALITIES, FISCAL YEAR 1976.								MUNICIPAL FINANCE			
Municipality 1975 Population	Budget Group	TOTAL OPERATING EXPENDITURES		HOLDINGS		CIRCULATION		Equalized Valuation (Millions)	Assessed Valuation	Tax Rate	Tax Levy
		Amount $	State Rank	Print	Total	Print	Total				
Brookline 53,150	G	1,079,763	5	322,638	331,801	555,986	555,986	715.0	453,398,200	84.00	38,085,448
Buckland 1,889	A	8,863	257	9,334	9,334	7,243	7,243	18.6	10,082,499	57.00	574,702
Burlington 24,306	E	115,265	99	46,764	47,890	114,106	116,038	399.4	244,457,470	58.00	14,178,533
Cambridge 102,095	G	1,044,420	4	356,853	367,174	450,268	484,882	875.0	329,636,400	179.80	59,268,625
Canton 18,114	E	201,085	61	62,963	64,831	149,646	152,630	276.3	181,442,190	52.50	9,525,728
Carlisle 3,178	C	30,546	189	16,916	17,548	41,866	43,939	67.1	7,212,213	248.00	1,788,628
Carver 4,280	B	17,400	220	9,000	9,102	15,758	15,917	60.8	9,798,760	209.00	2,047,941
Charlemont 1,050	A	2,366	299	11,000	11,000	10,748	10,748	15.4	6,650,270	52.00	345,814
Chatham 6,027	A	2,269	298	3,268	3,268	5,315	5,315	298.9	256,447,135	12.25	3,141,477
Chelmsford 31,749	E	185,902	67	59,211	66,473	218,132	245,226	376.7	265,860,415	41.50	11,033,231
Chelsea 25,066	E	208,338	58	135,710	138,973	117,854	127,922	162.1	58,184,900	212.20	12,346,835
Cheshire 3,199	A	3,562	287	13,714	13,865	41,565	41,822	28.5	16,849,800	31.50	530,769
Chester 1,114	A	5,161	275	8,005	8,005	17,775	17,775	12.5	5,634,347	62.00	349,330

SELECTED EXPENDITURES, MATERIALS, AND FINANCE DATA FOR REPORTING MUNICIPALITIES, FISCAL YEAR 1976.											
								MUNICIPAL FINANCE			
Municipality 1975 Population	Budget Group	TOTAL OPERATING EXPENDITURES		HOLDINGS		CIRCULATION		Equalized Valuation (Millions)	Assessed Valuation	Tax Rate	Tax Levy
		Amount $	State Rank	Print	Total	Print	Total				
Chesterfield 887	A	4,075	282	7,120	7,335	9,870	10,014	13.8	6,480,910	52.00	337,007
Chicopee 58,431	F	263,748	46	138,908	140,872	241,213	247,915	393.0	104,930,650	155.00	16,264,251
Chilmark 401	B	10,505	248	16,646	16,646	16,952	16,952	107.5	8,141,700	36.00	293,105
Clarksburg 1,958	A	2,045	301	7,000	7,000	8,701	8,701	13.3	7,566,934	65.00	491,851
Cohasset 7,785	D	95,007	110	52,478	53,244	97,441	99,741	129.2	95,963,430	42.75	4,102,437
Colrain 1,493	A	5,894	268	NR	NR	9,735	9,735	27.4	10,070,735	49.00	493,466
Concord 17,270	F	335,455	32	178,539	184,201	269,739	284,230	317.4	190,293,070	52.00	9,895,240
Conway 1,152	B	12,345	238	15,761	15,761	15,313	15,313	16.7	4,733,120	80.00	378,650
Cummington 651	A	1,738	307	11,839	12,021	9,569	9,718	9.6	3,990,880	54.00	215,507
Danvers 25,007	F	268,897	45	89,810	93,377	144,633	152,457	394.3	191,575,980	67.00	12,835,591
Dartmouth 21,586	E	149,991	75	76,603	78,382	146,443	151,361	301.9	247,069,250	31.00	7,659,147
Dedham 26,924	F	295,007	38	118,292	119,826	189,419	189,465	371.6	259,262,350	46.80	12,133,478
Deerfield 4,255	B	15,437	223	37,386	38,298	22,547	23,777	78.1	13,145,510	67.00	880,749

SELECTED EXPENDITURES, MATERIALS, AND FINANCE DATA FOR REPORTING MUNICIPALITIES, FISCAL YEAR 1976.

Municipality 1975 Population	Budget Group	TOTAL OPERATING EXPENDITURES		HOLDINGS		CIRCULATION		MUNICIPAL FINANCE			
		Amount $	State Rank	Print	Total	Print	Total	Equalized Valuation (Millions)	Assessed Valuation	Tax Rate	Tax Levy
Dennis 9,351	C	29,892	191	44,614	45,259	69,353	69,641	433.1	433,893,041	12.80	5,553,831
Dighton 5,076	A	8,494	258	15,006	15,006	31,963	31,977	67.2	9,418,536	154.00	1,450,455
Douglas 3,174	B	13,754	233	12,322	12,422	17,405	17,587	32.9	28,482,280	33.00	939,915
Dover 4,923	C	33,868	184	32,377	32,758	36,360	36,511	137.2	65,822,440	48.00	3,159,477
Dracut 20,287	D	69,302	129	26,551	27,034	48.608	50,225	161.8	30,752,280	218.00	6,703,997
Dudley 7,857	B	22,722	207	21,222	21,222	56,311	56,372	59.4	20,086,250	86.00	1,727,417
Dunstable 1,534	A	5,896	267	14,944	14,944	6,564	6,564	22.4	2,867,550	242.00	693,947
Duxbury 10,601	E	159,259	73	44,538	46,355	117,557	123,929	180.3	132,696,730	53.00	7,032,927
E.Bridgewater 9,485	E	149,233	76	57,889	72,027	143,479	155,532	102.9	64,830,040	55.00	3,565,652
E.Brookfield 1,980	A	7,578	262	8,920	8,960	19,464	19,484	18.4	9,532,861	44.00	419,446
E.Longmeadow 13,132	E	113,457	103	41,567	42,992	175,016	178,251	179.0	103,037,540	52.00	5,357,952
Eastham 3,069	B	13,366	235	21,000	21,012	23,980	23,980	158.0	50,721,286	35.10	1,780,317
Easton 13,138	D	70,376	126	45,695	45,695	55,494	55,494	162.2	93,092,143	52.00	4,840,791

SELECTED EXPENDITURES, MATERIALS, AND FINANCE DATA FOR REPORTING MUNICIPALITIES, FISCAL YEAR 1976.											
Municipality 1975 Population	Budget Group	TOTAL OPERATING EXPENDITURES		HOLDINGS		CIRCULATION		MUNICIPAL FINANCE			
		Amount $	State Rank	Print	Total	Print	Total	Equalized Valuation (Millions)	Assessed Valuation	Tax Rate	Tax Levy
Edgartown 2,141	C	28,560	193	25,166	25,473	22,120	22,120	161.3	20,164,775	68.00	1,371,205
Egremont 1,220	A	2,825	293	6,300	6,300	12,538	12,538	28.5	15,241,000	24.00	365,784
Erving 1,308	A	3,956	284	8,250	8,250	16,912	16,912	79.7	36,628,316	29.00	1,026,221
Essex 2,872	A	9,445	251	14,121	14,388	18,485	18,811	45.2	26,943,176	40.00	1,077,727
Everett 39,713	F	317,742	34	158,850	162,604	179,920	187,687	590.1	207,786,050	102.00	21,194,177
Fairhaven 16,005	E	117,465	95	71,626	73,668	77,335	79,784	140.8	26,058,560	193.00	5,029,302
Fall River 100,339	F	366,296	25	259,331	261,406	453,102	459,495	458.2	159,168,900	157.00	24,989,517
Falmouth 20,648	E	235,101	52	108,203	112,053	301,935	314,074	560.2	114,924,466	96.50	11,090,211
Fitchburg 39,070	F	363,133	26	163,042	168,781	306,851	328,110	286.3	255,334,760	52.80	13,481,675
Florida 720	A	1,999	304	4,500	4,546	25,447	25,659	23.1	4,803,870	112.00	538,033
Foxboro 14,690	E	123,261	90	45,698	47,503	61,232	63,364	188.3	90,849,520	70.00	6,359,466
Framingham 65,564	F	704,868	8	172,869	178,752	585,063	602,742	899.7	552,747,968	56.00	30,953,886
Franklin 18,379	D	89,724	112	40,000	40,350	106,466	106,916	181.7	93,101,325	63.50	5,911,934

SELECTED EXPENDITURES, MATERIALS, AND FINANCE DATA FOR REPORTING MUNICIPALITIES, FISCAL YEAR 1976.

Municipality 1975 Population	Budget Group	TOTAL OPERATING EXPENDITURES		HOLDINGS		CIRCULATION		MUNICIPAL FINANCE			
		Amount $	State Rank	Print	Total	Print	Total	Equalized Valuation (Millions)	Assessed Valuation	Tax Rate	Tax Levy
Freetown 5,417	A	8,159	259	14,049	14,499	15,740	16,476	91.0	12,699,070	133.00	1,688,976
Gardner 19,349	E	126,102	87	71,379	73,084	104,616	113,560	120.8	108,213,280	55.40	5,995,016
Georgetown 5,912	C	33,427	185	28,713	29,661	49,050	50,740	64.4	30,738,090	61.00	1,875,023
Gloucester 27,209	E	193,428	63	73,517	77,402	131,087	137,215	314.8	181,217,720	80.20	14,533,660
Goshen 621	A	2,573	295	6,000	6,000	6,422	6,452	12.7	9,676,650	21.20	205,145
Granby 5,609	B	22,042	210	16,000	16,180	30,734	31,342	51.6	16,135,840	109.00	1,758,806
Granville 1,183	B	10,925	246	9,000	9,175	17,790	17,808	21.4	3,504,041	124.00	434,501
Gr.Barrington 7,068	D	62,984	134	70,171	70,267	62,383	62,383	94.6	55,957,400	45.00	2,518,083
Greenfield 19,087	E	132,064	82	112,626	117,478	173,179	188,058	178.8	130,536,560	54.50	7,114,258
Groton 5,497	C	40,249	171	38,714	39,046	37,677	38,821	68.8	26,958,515	72.00	1,941,014
Hadley 3,802	B	11,884	240	11,015	11,245	12,447	12,447	68.6	12,468,320	100.00	1,246,833
Halifax 4,684	C	27,411	195	13,628	13,965	40,892	41,661	48.3	31,557,111	28.50	899,383
Hamilton 6,675	C	48,729	152	28,620	29,382	48,356	50,040	99.1	53,097,250	51.00	2,707,960

SELECTED EXPENDITURES, MATERIALS, AND FINANCE DATA FOR REPORTING MUNICIPALITIES, FISCAL YEAR 1976.

Municipality 1975 Population	Budget Group	TOTAL OPERATING EXPENDITURES		HOLDINGS		CIRCULATION		MUNICIPAL FINANCE			
		Amount $	State Rank	Print	Total	Print	Total	Equalized Valuation (Millions)	Assessed Valuation	Tax Rate	Tax Levy
Hampden 4,751	B	15,200	226	13,498	13,623	24,902	25,628	53.2	32,586,345	43.00	1,401,214
Hanover 10,533	D	52,915	146	48,218	48,218	94,745	94,745	140.4	74,131,280	63.00	4,670,271
Hanson 8,331	B	20,743	212	23,000	23,127	36,189	36,641	87.2	51.313,305	52.50	2,693,948
Hardwick 2,172	A	9,138	254	11,450	11,635	17,156	17,259	19.8	13,087,885	43.00	562,779
Harvard 3,514	B	21,666	211	18,471	18,671	28,889	29,456	66.3	13,234,820	143.00	1,892,579
Harwich 7,786	C	46,678	159	48,253	49,774	92,754	94,734	318.5	116,918,580	38.00	4,442,906
Hatfield 3,090	B	13,386	234	29,868	30,097	32,932	33,230	38.7	21,826,140	40.00	873,046
Haverhill 44,399	F	362,745	27	175,000	178,880	251,530	251,530	411.1	103,785,425	166.40	17,269,895
Heath 423	A	2,152	300	6,650	6,656	3,312	3,312	12.3	2,504,325	59.00	147,755
Hingham 19,544	F	283,612	42	126,558	134,886	330,736	351,355	286.1	149,306,504	66.00	9,854,229
Hinsdale 1,749	A	3,536	288	10,150	10,250	28,193	28,325	22.9	10,426,001	41.00	427,466
Holbrook 11,849	D	79,728	120	30,000	30,820	57,104	59,206	113.1	60,282,990	69.00	4,159,526
Holden 13,629	E	101,302	106	32,487	34,585	126,779	134,192	165.9	102,570,105	41.70	4,277,173

SELECTED EXPENDITURES, MATERIALS, AND FINANCE DATA FOR REPORTING MUNICIPALITIES, FISCAL YEAR, 1976.

Municipality 1975 Population	Budget Group	TOTAL OPERATING EXPENDITURES		HOLDINGS		CIRCULATION		MUNICIPAL FINANCE			
		Amount $	State Rank	Print	Total	Print	Total	Equalized Valuation (Millions)	Assessed Valuation	Tax Rate	Tax Levy
Holland 1,347	A	2,829	292	5,664	5,664	4,500	4,500	25.0	4,207,240	130.00	546,940
Holliston 12,921	D	63,965	133	33,500	34,200	88,155	90,655	153.2	85,658,926	58.00	4,968,218
Holyoke 46,790	E	187,800	65	166,579	173,160	122,419	124,882	224.3	108,817,260	147.00	15,996,137
Hopedale 4,014	C	28,443	194	NR	50	52,878	54,279	44.3	24,379,270	63.00	1,535,894
Hopkinton 6,405	C	48,560	154	30,000	30,500	76,146	77,338	89.2	44,807,167	54.50	2,441,991
Hudson 16,827	E	113,516	102	50,588	51,477	101,561	102,196	145.7	118.037,211	50.20	5,925,468
Hull 10,572	D	70,440	125	39,000	39,600	57,812	58,595	97.4	48,796,550	111.00	5,416,417
Huntington 1,730	A	4,069	283	5,200	5,678	1,939	2,270	14.4	13,131,410	40.00	525,256
Ipswich 11,551	D	83,725	119	55,427	57,202	136,782	136,782	131.4	73,048,957	66.00	4,821,231
Kingston 6,776	D	52,761	147	32,789	34,283	62,722	64,010	89.1	25,179,835	101.40	2,553,235
Lakeville 5,118	B	14,149	232	9,748	10,063	11,695	11,884	68.1	37,603,817	52.00	1,955,398
Lancaster 5,673	C	48,421	155	41,050	41,844	42,395	44,947	54.7	30,208,820	51.60	1,558,775
Lanesboro 3,237	A	4,431	277	9,000	9,326	27,421	27,890	33.7	21,330,140	42.00	895,866

SELECTED EXPENDITURES, MATERIALS, AND FINANCE DATA FOR REPORTING MUNICIPALITIES, FISCAL YEAR 1976.

Municipality 1975 Population	Budget Group	TOTAL OPERATING EXPENDITURES		HOLDINGS		CIRCULATION		MUNICIPAL FINANCE			
		Amount $	State Rank	Print	Total	Print	Total	Equalized Valuation (Millions)	Assessed Valuation	Tax Rate	Tax Levy
Lawrence 67,515	F	367,328	24	218,269	219,686	264,252	267,908	400.0	117,993,800	162.40	19,162,193
Lee 6,319	C	46,454	160	26,752	26,968	48,368	48,977	75.0	58,339,000	40.50	2,362,730
Leicester 8,887	C	27,252	196	22,417	22,566	25,218	26,437	66.9	56,776,592	33.00	1,873,628
Leominster 35,429	E	231,929	53	82,659	84,617	212,286	230,838	321.8	207,945,930	46.80	9,731,870
Lexington 32,477	F	497,679	16	172,027	179,960	497,257	498,276	574.3	249,714,150	72.00	17,979,419
Leyden 452	A	1,861	305	3,275	3,275	5,120	5,120	7.8	1,119,040	137.00	153,308
Lincoln 6,374	E	116,881	96	43,320	45,340	79,304	86,334	125.8	50,463,030	63.50	3,204,402
Littleton 6,629	C	38,105	175	39,583	39,750	61,470	62,950	103.3	49,189,320	52.00	2,557,844
Longmeadow 16,676	E	133,341	81	51,000	51,270	185,424	185,474	249.3	190,103,790	46.00	8,744,774
Lowell 91,177	F	284,655	41	345,887	348,615	189,823	197,261	519.0	169,879,000	167.60	28,471,720
Ludlow 18,183	D	66,744	130	22,308	22,361	58,938	60,563	175.3	90,787,125	55.00	4,993,292
Lunenburg 8,175	C	48,923	151	20,000	20,197	41,255	41,863	79.4	56,274,105	46.00	2,588,609
Lynn 80,240	F	593,589	11	258,131	259,093	367,658	374,761	585.5	140,734,105	267.00	37,576,007

SELECTED EXPENDITURES, MATERIALS, AND FINANCE DATA FOR REPORTING MUNICIPALITIES, FISCAL YEAR 1976.

Municipality 1975 Population	Budget Group	TOTAL OPERATING EXPENDITURES		HOLDINGS		CIRCULATION		MUNICIPAL FINANCE			
		Amount $	State Rank	Print	Total	Print	Total	Equalized Valuation (Millions)	Assessed Valuation	Tax Rate	Tax Levy
Lynnfield 12,009	D	93,585	111	43,000	46,332	148,076	149,290	197.7	107,974,250	53.60	5,787,420
Malden 55,814	F	406,246	20	189,863	196,649	235,953	244,767	434.1	131,224,600	198.00	25,982,471
Manchester 5,542	D	50,062	150	30,913	31,300	63,905	64,342	120.7	58,558,192	53.50	3,132,863
Mansfield 12,447	D	57,453	141	26,851	27,039	57,054	57,986	164.9	60,032,225	76.80	4,610,474
Marblehead 21,574	F	256,449	48	89,486	95,087	262,076	286,436	410.9	207,320,889	55.00	11,402,649
Marion 3,764	C	26,097	199	25,000	25,250	21,379	21,579	86.6	37,166,915	48.50	1,802,599
Marlboro 30,249	E	216,462	55	84,572	88,124	274,789	289,864	300.2	65,550,900	176.00	11,536,958
Marshfield 19,450	E	129,382	83	44,123	45,530	108,183	109,965	274.8	124,281,502	82.50	10,253,224
Mattapoisett 5,376	B	19,903	215	15,845	15,997	31,552	31,852	86.9	38,572,145	66.00	2,545,762
Maynard 9,901	D	51,107	149	23,000	23,562	37,984	38,632	109.1	54,239,896	76.00	4,122,232
Medfield 10,031	C	35,834	176	20,717	21,180	66,122	67,024	136.0	71,062,335	61.50	4,370,340
Medford 60,702	F	538,903	13	226,104	231,594	275,448	276,938	547.1	133,629,950	181.00	24,187,021
Medway 8,166	C	40,029	173	27,465	27,554	46,838	47,195	109.8	57,744,657	65.50	3,782,275

SELECTED EXPENDITURES, MATERIALS, AND FINANCE DATA FOR REPORTING MUNICIPALITIES, FISCAL YEAR 1976.

Municipality 1975 Population	Budget Group	TOTAL OPERATING EXPENDITURES		HOLDINGS		CIRCULATION		MUNICIPAL FINANCE			
		Amount $	State Rank	Print	Total	Print	Total	Equalized Valuation (Millions)	Assessed Valuation	Tax Rate	Tax Levy
Melrose 32,213	F	283,294	43	111,370	119,331	246,148	257,727	320.3	238,294,900	54.40	12,963,243
Merrimac 4,202	C	40,324	169	12,742	13,408	26,187	28,036	56.4	15,954,140	75.70	1,207,728
Methuen 35,516	D	70,134	127	38,523	38,986	86,088	86,838	341.5	62,063,925	184.00	11,419,762
Middleboro 14,146	D	87,257	114	94,469	96,277	72,373	74,285	143.7	59,858,810	92.00	5,507,011
Middlefield 307	A	377	311	4,311	4,456	6,004	6,054	8.3	4,293,771	19.00	81,572
Middleton 4,032	C	34,564	180	21,791	22,469	25,026	26,667	64.1	23,177,910	68.80	1,594,640
Milford 23,366	D	60,546	137	61,095	61,095	130,373	130,562	208.9	36,915,025	208.00	7,678,325
Millbury 12,121	C	35,390	177	15,471	15,647	42,469	43,191	88.8	15,298,438	247.00	3,778,714
Millis 6,534	C	48,700	153	28,721	28,967	65,241	65,391	82.5	53,885,560	53.00	2,855,935
Milton 27,214	F	271,874	44	129,897	137,312	254,908	267,868	356.0	76,264,500	163.00	12,431,114
Monroe 186	A	713	309	3,978	3,978	1,988	1,996	6.6	984,957	107.00	105,391
Monson 7,376	C	40,622	168	24,109	24,849	30,897	31,864	67.3	34,413,027	52.40	1,803,242
Montague 8,321	C	34,190	181	54,998	55,559	59,078	59,770	76.9	41,467,398	63.75	2,643,566

SELECTED EXPENDITURES, MATERIALS, AND FINANCE DATA FOR REPORTING MUNICIPALITIES, FISCAL YEAR 1976.

Municipality 1975 Population	Budget Group	TOTAL OPERATING EXPENDITURES		HOLDINGS		CIRCULATION		MUNICIPAL FINANCE			
		Amount $	State Rank	Print	Total	Print	Total	Equalized Valuation (Millions)	Assessed Valuation	Tax Rate	Tax Levy
Monterey 758	A	3,566	286	5,100	5,179	16,233	16,330	23.0	12,795,880	17.00	217,530
Mt.Washington 78	A	524	310	2,315	2,315	423	423	2.1	1,426,275	22.00	31,378
Nahant 4,229	C	35,004	179	66,784	67,405	44,635	45,828	62.6	17,239,300	108.00	1,861,844
Natick 31,102	F	300,888	36	122,321	123,923	271,074	274,841	438.6	194,563,200	71.50	13,911,269
Needham 29,936	F	354,074	29	125,979	129,661	383,992	383,992	546.6	321,944,655	51.00	16,419,177
New Bedford 100,345	F	638,603	9	349,480	356,267	468,515	491,745	715.3	220,220,260	136.60	30,082,088
New Braintree 700	A	1,789	306	8,000	8,000	5,733	5,733	6.9	3,370,350	44.00	148,295
New Marlboro 1,087	A	4,304	279	8,000	8,400	23,540	23,615	28.7	11,865,715	26.00	308,508
New Salem 643	A	2,002	302	5,478	5,628	6,692	6,706	10.0	1,072,774	142.00	152,334
Newbury 4,239	B	15,244	225	7,038	7,038	10,445	10,445	52.6	7,003,861	208.00	1,456,803
Newburyport 16,341	E	123,678	89	85,000	85,750	101,159	102,037	158.8	87,380,530	62.00	5,417,593
Newton 89,183	F	916,363	7	312,000	318,155	646,517	654,920	1,156.2	371,269,400	159.00	59,031,835
Norfolk 5,960	C	25,094	200	14,000	14,137	37,113	38,112	65.6	35,367,608	50.50	1,786,064

SELECTED EXPENDITURES, MATERIALS, AND FINANCE DATA FOR REPORTING MUNICIPALITIES, FISCAL YEAR 1976.												
								MUNICIPAL FINANCE				
Municipality 1975 Population	Budget Group	TOTAL OPERATING EXPENDITURES		HOLDINGS		CIRCULATION		Equalized Valuation (Millions)	Assessed Valuation	Tax Rate	Tax Levy
		Amount $	State Rank	Print	Total	Print	Total				
N. Adams 18,424	E	100,737	107	67,614	70,373	110,377	114,372	111.3	80,915,918	65.00	5,259,535
N. Andover 15,864	E	124,343	88	46,627	47,840	103,061	103,061	293.5	41,736,800	153.00	6,385,730
N. Attleboro 19,120	D	85,241	116	37,500	37,500	91,098	91,437	215.6	186,865,910	30.00	5,605,977
N. Brookfield 4,150	B	16,563	222	15,818	16,448	23,044	23,845	33.3	21,814,500	45.00	981,653
N. Reading 12,125	D	59,875	138	28,051	29,177	63,161	65,195	147.2	66,830,880	70.00	4,678,162
Northampton 27,695	F	301,394	35	329,835	339,538	274,276	290,012	242.4	162,000,000	56.00	9,072,000
Northboro 10,563	D	98,803	109	38,718	39,135	69,345	70,913	140.0	65,557,465	58.40	3,828,556
Northbridge 12,165	D	64,571	132	40,744	41,574	60,063	71,394	86.2	65,867,232	40.00	2,634,689
Northfield 2,470	B	19,536	217	15,960	16,110	26,294	27,153	44.2	24,476,727	31.00	758,778
Norton 9,869	C	45,775	164	26,790	27,272	44,458	45,476	107.7	65,383,125	49.40	3,229,926
Norwell 8,999	D	84,820	118	18,376	18,376	76,472	76,472	132.2	104,050,380	50.00	5,202,519
Norwood 31,316	F	286,964	39	76,673	78,283	195,252	195,252	363.5	299,289,850	41.00	12,270,884
Oak Bluffs 1,724	B	11,581	243	10,430	10,430	21,052	21,052	75.1	14,614,640	86.00	1,256,859

SELECTED EXPENDITURES, MATERIALS, AND FINANCE DATA FOR REPORTING MUNICIPALITIES, FISCAL YEAR 1976.											
								MUNICIPAL FINANCE			
Municipality 1975 Population	Budget Group	TOTAL OPERATING EXPENDITURES		HOLDINGS		CIRCULATION		Equalized Valuation (Millions)	Assessed Valuation	Tax Rate	Tax Levy
		Amount $	State Rank	Print	Total	Print	Total				
Oakham 846	A	6,065	266	10,600	10,802	10,237	10,702	19.9	762,878	368.00	280,739
Orange 6,445	C	32,921	187	33,634	34,343	50,627	51,413	39.9	15,562,980	97.00	1,509,609
Orleans 4,369	C	46,209	162	20,350	20,530	81,602	82,127	221.4	141,946,320	19.80	2,810,537
Otis 898	A	4,114	281	8,000	8,000	21,655	21,655	27.5	7,658,550	36.00	254,468
Oxford 10,882	D	53,099	145	33,000	33,635	33,525	34,012	72.6	23,365,510	118.00	2,757,130
Palmer 11,755	D	59,096	139	26,642	27,487	99,059	100,752	119.5	117,089,747	23.00	2,693,064
Paxton 3,706	B	22,288	209	10,341	10,917	25,531	27,020	50.3	31,470,703	36.75	1,156,548
Peabody 45,503	E	203,954	60	64,378	67,171	151,822	154,636	552.6	329,764,375	59.60	19,653,957
Pelham 1,153	A	2,752	294	3,300	3,355	4,419	4,527	17.5	10,183,592	39.00	397,160
Pembroke 12,374	D	57,423	142	27,536	27,799	96,888	97,847	123.1	50,814,822	88.00	4,471,704
Pepperell 6,745	C	27,149	197	30,000	30,000	47,528	47,677	71.7	29,929,670	55.00	1,646,132
Petersham 1,099	B	15,157	227	15,373	15,673	10,092	10,202	19.5	6,411,727	48.00	307,763
Phillipston 962	A	3,130	289	7,000	7,230	5,090	5,150	8.9	1,648,838	142.00	234,135

SELECTED EXPENDITURES, MATERIALS, AND FINANCE DATA FOR REPORTING MUNICIPALITIES, FISCAL YEAR 1976.												
Municipality 1975 Population	Budget Group	TOTAL OPERATING EXPENDITURES		HOLDINGS		CIRCULATION		MUNICIPAL FINANCE			
		Amount $	State Rank	Print	Total	Print	Total	Equalized Valuation (Millions)	Assessed Valuation	Tax Rate	Tax Levy
Pittsfield 55,299	F	384,579	23	150,786	161,120	481,031	544,848	553.6	315,366,825	67.20	21,192,651
Plainfield 366	A	2,351	296	7,437	7,487	8,105	8,135	6.6	1,300,949	116.00	150,910
Plainville 5,463	A	7,966	261	10,076	10,321	11,675	11,747	77.4	9,859,500	162.00	1,597,239
Plymouth 26,907	E	248,411	50	64,034	68,069	NR	6,860	487.8	169,873,175	78.80	13,386,006
Plympton 1,679	B	11,489	244	13,500	13,613	14,190	14,439	38.7	16,425,950	43.00	706,315
Princeton 2,072	B	13,071	236	12,665	12,850	18,205	18,217	25.7	15,611,401	44.00	686,902
Provincetown 3,947	C	39,607	174	19,875	20,340	19,269	19,724	108.5	60,449,240	37.00	2,236,622
Quincy 91,487	F	980,505	6	227,735	236,710	600,857	620,166	874.0	258,798,325	159.90	41,381,872
Randolph 29,206	E	157,850	74	55,861	58,856	148,014	157,744	285.5	145,320,020	82.50	11,988,916
Raynham 7,720	B	19,717	216	19,725	20,031	38,283	39,002	99.2	66,626,212	44.20	2,944,879
Reading 23,696	E	213,044	56	74,580	78,078	247,364	258,867	285.0	185,352,225	57.50	10,657,762
Rehoboth 7,009	A	5,407	274	6,850	6,881	13,233	13,367	93.1	36,814,350	65.20	2,400,296
Revere 41,292	E	120,054	93	39,581	40,801	54,364	55,891	390.8	97,860,650	197.80	19,356,836

SELECTED EXPENDITURES, MATERIALS, AND FINANCE DATA FOR REPORTING MUNICIPALITIES, FISCAL YEAR 1976.

Municipality 1975 Population	Budget Group	TOTAL OPERATING EXPENDITURES		HOLDINGS		CIRCULATION		MUNICIPAL FINANCE			
		Amount $	State Rank	Print	Total	Print	Total	Equalized Valuation (Millions)	Assessed Valuation	Tax Rate	Tax Levy
Richmond 1,689	A	3,109	290	5,400	5,400	18,692	19,092	29.6	24,316,100	24.40	593,313
Rochester 2,284	A	2,000	303	8,325	8,325	3,110	3,110	32.1	13,090,741	60.20	788,063
Rockland 17,028	D	72,001	124	48,551	49,911	156,960	160,121	136.7	74,212,533	74.00	5,491,727
Rockport 6,284	D	55,757	144	28,698	29,266	83,776	85,570	145.7	65,294,490	49.30	3,219,021
Rowe 313	A	9,265	252	10,580	10,986	10,943	11,283	123.5	116,992,358	7.80	912,540
Rowley 3,455	B	24,308	203	17,980	18,567	22,281	23,538	51.4	23,870,378	49.00	1,169,649
Russell 1,580	A	5,890	269	5,563	5,703	6,560	6,560	16.0	3,579,915	153.00	547,727
Rutland 3,692	A	8,976	256	12,000	12,310	11,282	11,681	33.7	15,544,278	52.00	808,302
Salem 38,545	F	428,178	18	162,703	173,442	213,553	255,798	468.0	120,864,600	168.90	20,414,031
Salisbury 4,967	B	22,786	206	25,550	25,620	23,007	23,007	74.9	61,734,000	46.00	2,839,764
Sandisfield 660	A	853	308	750	750	1,684	1,684	19.9	7,990,119	24.00	191,763
Sandwich 6,358	D	66,264	131	32,748	33,042	61,431	62,441	274.9	169,673,600	23.00	3,902,493
Saugus 24,716	E	118,702	94	77,760	78,460	99,780	101,282	341.4	212,014,775	52.80	11,194,380

SELECTED EXPENDITURES, MATERIALS, AND FINANCE DATA FOR REPORTING MUNICIPALITIES, FISCAL YEAR 1976.

Municipality 1975 Population	Budget Group	TOTAL OPERATING EXPENDITURES		HOLDINGS		CIRCULATION		MUNICIPAL FINANCE			
		Amount $	State Rank	Print	Total	Print	Total	Equalized Valuation (Millions)	Assessed Valuation	Tax Rate	Tax Levy
Scituate 17,829	E	148,169	77	60,078	61,595	178,992	183,954	258.4	119,459,550	74.40	8,887,121
Seekonk 11,351	C	33,246	186	20,389	20,480	51,141	51,488	176.5	123,768,046	37.00	4,579,422
Sharon 13,592	E	113,853	100	52,417	53,092	125,959	127,965	179.2	134,788,930	51.00	6,874,235
Sheffield 2,723	C	26,942	198	21,631	21,631	19,342	19,342	43.5	21,924,335	34.50	756,390
Shelburne 1,976	B	14,575	229	27,320	27,945	22,290	23,094	23.7	9,074,534	67.00	607,995
Sherborn 4,116	D	56,323	143	31,315	31,692	50,033	50,306	87.3	46,966,700	57.40	2,695,888
Shirley 4,740	A	7,993	260	24,000	24,012	15,300	15,300	29.3	5,158,795	180.00	928,583
Shrewsbury 21,965	E	186,340	66	83,717	84,725	160,581	162,918	257.1	163,238,891	43.60	7,117,216
Somerset 19,205	E	115,820	98	47,873	48,748	132,835	133,654	489.1	485,045,395	22.00	10,670,998
Somerville 80,596	F	507,337	15	189,481	194,523	134,046	141,015	520.8	141,804,700	199.70	28,318,398
So. Hadley 16,568	E	121,585	92	45,502	49,230	130,039	144,173	152.3	141,290,550	29.00	4,097,426
Southampton 3,770	B	15,143	228	11,530	12,151	23,372	25,350	42.4	7,797,680	128.00	998,103
Southboro 6,326	C	47,518	157	33,951	34,327	50,052	52,195	113.1	62,088,100	53.00	3,290,669

SELECTED EXPENDITURES, MATERIALS, AND FINANCE DATA FOR REPORTING MUNICIPALITIES, FISCAL YEAR 1976.

Municipality 1975 Population	Budget Group	TOTAL OPERATING EXPENDITURES		HOLDINGS		CIRCULATION		MUNICIPAL FINANCE			
		Amount $	State Rank	Print	Total	Print	Total	Equalized Valuation (Millions)	Assessed Valuation	Tax Rate	Tax Levy
Southbridge 16,910	E	113,694	101	41,372	42,387	99,769	99,769	128.8	118,155,525	36.90	4,359,938
Southwick 7,028	B	11,797	241	12,500	12,875	37,639	37,648	72.4	55,123,329	40.00	2,204,933
Spencer 9,895	C	40,219	172	25,170	25,442	42,564	42,772	73.1	46,029,890	46.00	2,117,375
Springfield 168,785	G	1,951,660	2	650,609	667,160	921,589	974,922	998.0	671,371,150	79.50	53,374,092
Sterling 4,901	B	23,390	205	13,100	14,675	32,265	34,263	56.1	37,823,487	41.50	1,569,679
Stoneham 21,564	E	193,242	64	75,410	77,933	173,803	182,528	262.2	187,008,675	50.80	9,500,040
Stoughton 25,717	E	225,699	54	81,385	83,495	185,994	191,523	293.0	192,382,100	50.00	9,619,105
Stow 4,688	C	30,126	190	20,558	20,652	44,147	45,181	80.2	68,415,776	33.00	2,257,721
Sturbridge 5,522	B	23,490	204	13,000	13,225	42,218	44,044	78.4	49,576,800	55.60	2,756,470
Sudbury 14,951	E	122,450	91	40,000	41,945	171,301	183,654	268.2	168,768,100	47.00	7,932,101
Sunderland 2,763	A	5,502	272	15,000	15,000	10,000	10,000	37.4	14,773,490	29.00	428,431
Sutton 4,969	B	18,011	219	13,047	13,219	17,563	17,831	59.4	12,699,685	114.00	1,447,764
Swampscott 14,329	E	135,329	79	60,961	61,926	103,024	106,468	210.2	113,211,908	73.00	8,264,469

SELECTED EXPENDITURES, MATERIALS, AND FINANCE DATA FOR REPORTING MUNICIPALITIES, FISCAL YEAR 1976.

Municipality 1975 Population	Budget Group	TOTAL OPERATING EXPENDITURES		HOLDINGS		CIRCULATION		MUNICIPAL FINANCE			
		Amount $	State Rank	Print	Total	Print	Total	Equalized Valuation (Millions)	Assessed Valuation	Tax Rate	Tax Levy
Swansea 15,052	C	46,073	163	52,962	53,232	86,472	86,883	161.0	98,242,860	39.00	3,831,472
Taunton 42,148	E	204,987	59	190,248	191,494	452,367	454,749	344.4	73,814,600	168.80	12,459,904
Tewksbury 24,049	D	74,495	123	30,693	31,293	72,106	72,485	287.7	219,901,690	40.00	8,796,068
Tisbury 2,754	C	40,294	170	20,917	21,417	50,462	51,430	93.5	65,461,470	27.70	1,813,283
Topsfield 5,913	D	58,030	140	28,367	29,254	65,240	69,450	87.7	34,245,529	79.00	2,705,397
Truro 1,260	A	5,600	271	7,500	7,500	14,100	14,100	88.3	80,355,865	12.20	980,341
Upton 3,777	B	12,325	239	20,451	20,696	28,037	28,843	38.0	16,573,268	53.00	878,383
Uxbridge 8,528	C	35,362	178	28,773	29,698	75,661	78,589	77.7	11,205,667	188.00	2,106,665
Wakefield 26,041	F	286,595	40	92,986	95,238	152,326	157,835	280.4	81,847,990	138.00	11,295,023
Wales 1,033	A	3,604	285	8,000	8,080	5,706	6,458	11.3	5,171,225	87.00	449,896
Walpole 18,504	E	169,866	70	90,167	92,293	177,369	179,429	258.1	138,609,013	64.50	8,940,295
Waltham 56,757	F	352,839	30	151,243	151,995	180,136	182,026	725.0	512,290,000	54.80	28,073,492
Ware 8,679	C	41,838	166	37,532	37,732	55,682	56,345	75.4	15,378,550	108.00	1,660,883

SELECTED EXPENDITURES, MATERIALS, AND FINANCE DATA FOR REPORTING MUNICIPALITIES, FISCAL YEAR 1976.

Municipality 1975 Population	Budget Group	TOTAL OPERATING EXPENDITURES		HOLDINGS		CIRCULATION		MUNICIPAL FINANCE			
		Amount $	State Rank	Print	Total	Print	Total	Equalized Valuation (Millions)	Assessed Valuation	Tax Rate	Tax Levy
Wareham 15,078	D	88,654	113	NR	393	54,631	55,077	223.6	157,748,810	44.40	7,004,047
Warren 3,456	B	15,301	224	17,579	17,579	18,565	18,749	30.1	17,968,330	49.00	880,449
Warwick 582	A	4,305	278	7,077	7,169	5,961	5,961	8.0	1,691,103	73.00	123,451
Watertown 36,075	F	508,323	14	138,490	142,312	224,052	242,208	375.5	98,752,945	204.00	20,145,601
Wayland 13,282	E	147,460	78	55,190	56,771	170,145	181,630	218.5	123,735,625	38.20	8,164,701
Webster 14,444	D	69,559	128	30,329	30,951	89,394	91,607	103.7	30,877,309	100.00	3,087,730
Wellesley 26,593	F	409,951	19	141,626	146,636	370,448	392,022	521.4	290,109,924	59.20	17,174,508
Wellfleet 1,973	B	14,236	231	17,904	17,945	32,958	33,258	117.4	41,877,990	33.60	1,407,101
Wendell 631	A	5,676	270	8,000	8,100	NR	NR	7.5	921,749	82.00	75,583
Wenham 3,359	B	24,331	202	18,000	18,306	35,679	36,580	60.3	37,498,891	45.00	1,687,450
W.Boylston 6,284	C	46,945	158	25,370	26,127	34,329	35,734	77.1	38,396,040	62.00	2,380,554
W.Bridgewater 6,429	C	46,393	161	40,000	40,410	43,840	46,325	85.3	65,423,677	44.00	2,878,641
W.Brookfield 2,927	B	10,968	245	11,500	11,777	19,846	20,016	34.8	21,656,000	33.00	714,648

SELECTED EXPENDITURES, MATERIALS, AND FINANCE DATA FOR REPORTING MUNICIPALITIES, FISCAL YEAR 1976.

Municipality 1975 Population	Budget Group	TOTAL OPERATING EXPENDITURES		HOLDINGS		CIRCULATION		MUNICIPAL FINANCE			
		Amount $	State Rank	Print	Total	Print	Total	Equalized Valuation (Millions)	Assessed Valuation	Tax Rate	Tax Levy
W. Newbury 2,626	B	18,170	218	13,233	13,528	51,153	51,744	35.1	13,816,755	65.00	898,089
W.Springfield 28,249	E	170,105	69	85,215	86,082	161,610	164,198	373.3	258,165,204	43.50	11,230,186
W.Stockbridge 1,355	A	2,315	297	4,500	4,700	15,962	16,158	22.9	8,541,700	55.00	469,794
W.Tisbury 685	B	12,768	237	12,117	12,127	11,364	11,364	21.4	7,499,274	52.00	389,962
Westboro 13,954	D	98,835	108	32,220	32,925	91,576	96,949	200.0	145,144,390	43.60	6,328,295
Westfield 32,863	F	300,246	37	127,149	130,536	351,370	359,161	368.2	176,786,660	62.00	10,960,773
Westford 12,951	D	77,704	121	39,285	40,280	78,661	82,177	146.8	74,267,308	60.20	4,470,892
Westhampton 946	A	4,169	280	7,500	7,510	7,116	7,540	17.1	5,958,080	58.00	345,569
Westminster 4,525	B	24,637	201	17,770	17,770	23,700	23,700	68.0	31,311,655	46.00	1,440,336
Westport 12,636	D	51,688	148	18,818	19,127	71,433	72,662	153.9	28,653,975	134.00	3,839,632
Westwood 14,019	E	198,218	62	71,205	73,136	172,588	172,588	261.6	148,812,400	61.40	9,137,081
Weymouth 56,854	F	442,870	17	141,607	144,603	354,955	362,583	577.1	404,946,400	61.80	25,025,687
Whately 1,171	A	9,156	253	13,501	14,296	19,656	20,273	19.8	2,502,765	147.00	367,906

SELECTED EXPENDITURES, MATERIALS, AND FINANCE DATA FOR REPORTING MUNICIPALITIES, FISCAL YEAR 1976.											
								MUNICIPAL FINANCE			
Municipality 1975 Population	Budget Group	TOTAL OPERATING EXPENDITURES		HOLDINGS		CIRCULATION		Equalized Valuation (Millions)	Assessed Valuation	Tax Rate	Tax Levy
		Amount $	State Rank	Print	Total	Print	Total				
Whitman 13,476	C	33,952	182	37,523	37,523	33,721	33,721	115.0	80,192,313	55.60	4,458,693
Wilbraham 13,139	E	127,388	86	44,856	45,834	126,563	130,974	161.7	100,716,630	49.00	4,935,115
Williamstown 8,247	C	33.895	183	25,000	25,665	99,872	103,782	92.1	74,005,300	41.00	3,034,217
Wilmington 17,656	E	171,649	68	57,617	59,479	113,527	118,528	271.7	143,579,255	64.00	9,189,072
Winchendon 6,855	B	20,296	214	18,359	18,468	24,877	25,174	44.0	32,988,402	54.00	1,781,374
Winchester 22,672	F	336,610	31	102,356	107,287	270,853	284,745	334.2	200,971,400	70.30	14,128,289
Winthrop 20,359	E	102,596	105	69,601	70,594	84,562	87,539	149.3	87,347,000	81.60	7,127,515
Woburn 35,329	E	212,367	57	91,862	94,509	136,121	139,069	421.8	144,224,138	109.00	15,720,431
Worcester 172,342	G	1,813,631	3	835,329	859,687	844,400	860,520	1,246.6	462,762,900	148.20	68,581,462
Worthington 810	A	3,082	291	9,950	10,264	3,881	4,222	18.2	5,582,620	55.00	307,044
Wrentham 7,342	C	44,154	165	22,000	22,660	35,279	36,156	72.6	33,205,930	65.00	2,158,385
Yarmouth 17,427	D	77,184	122	53,421	54,163	149,639	151,524	440.4	440,271,725	18.40	8,101,000

SUMMARY TABLES

A - L

(by Budget Group)

TABLE A

Median, 10-percentile, 25-percentile, 75-percentile, 90-percentile and mean of library expenditures as % of total municipal expenditures for Massachusetts public libraries; by Budget Group (excludes 5 municipalities with total operating expenditures over $1,000,000) Fiscal 1976.

Budget Group	Number of Reporting Municipalities	LIBRARY EXPENDITURES AS PERCENT (%) OF TOTAL MUNICIPAL EXPENDITURES						
		Range	10th Percentile	25th Percentile	Median	75th Percentile	90th Percentile	Mean
F-$250,000-999,999	34	.71-2.81	.87	1.27	1.59	2.07	2.30	1.64
E-$100,000-249,999	46	.61-2.70	.88	1.10	1.35	1.66	1.90	1.40
D-$50,000-99,999	36	.07-2.18	.54	.80	1.05	1.50	1.79	1.11
C-$25,000-49,999	40	.45-2.66	.61	.82	1.09	1.38	1.75	1.18
B-$10,000-24,999	36	.15-3.82	.45	.63	.85	1.31	1.84	1.02
A-$0-9,999	47	.13-1.96	.27	.39	.62	.87	1.11	.69

TABLE B

Median, 10-percentile, 25-percentile, 75-percentile, 90-percentile and mean of per capita total income for Massachusetts public libraries; by Budget Group (excludes 5 municipalities with total operating expenditures over $1,000,000) Fiscal 1976.

Budget Group	Number of Reporting Municipalities	PER CAPITA TOTAL INCOME ($)						
		Range	10th Percentile	25th Percentile	Median	75th Percentile	90th Percentile	Mean
F-$250,000-999,999	44	3.24-20.07	6.07	7.66	10.24	11.83	14.71	9.84
E-$100,000-249,999	58	2.98-18.48	4.75	6.35	8.08	9.43	11.19	8.19
D-$50,000-99,999	41	2.21-12.30	3.69	4.58	5.81	7.54	9.57	6.28
C-$25,000-49,999	50	2.52-14.54	4.09	4.84	6.74	8.24	10.24	6.88
B-$10,000-24,999	50	1.92-43.75	2.99	3.68	4.69	7.08	9.99	6.51
A-$0-9,999	61	.32-29.60	1.28	2.12	3.49	4.72	6.63	3.96

TABLE C

Median, 10-percentile, 25-percentile, 75-percentile, 90-percentile and mean of per capita municipal appropriation for Massachusetts public libraries; by Budget Group (excludes 5 municipalities with total operating expenditures over $1,000,000) Fiscal 1976.

Budget Group	Number of Reporting Municipalities	PER CAPITA MUNICIPAL APPROPRIATION ($)						
		Range	10th Percentile	25th Percentile	Median	75th Percentile	90th Percentile	Mean
F-$250,000-999,999	44	3.19-15.73	5.34	6.99	8.99	11.49	14.51	9.39
E-$100,000-249,999	58	2.94-18.34	4.69	6.13	7.71	9.16	11.19	7.89
D-$50,000-99,999	41	.40-11.08	3.21	4.20	5.29	7.45	9.22	5.75
C-$25,000-49,999	50	2.52-13.71	2.99	4.43	5.99	7.49	9.66	6.17
B-$10,000-24,999	49	1.80-28.62	2.41	3.32	4.39	5.93	7.77	5.45
A-$0-9,999	61	.31-29.60	1.20	1.81	3.12	3.88	4.98	3.44

TABLE D

Median, 10-percentile, 25-percentile, 75-percentile, 90-percentile and mean of total operating expenditure per capita for Massachusetts public libraries; by Budget Group (excludes 5 municipalites with total operating expenditures over $1,000,000) Fiscal 1976.

Budget Group	Number of Reporting Municipalities	TOTAL OPERATING EXPENDITURE PER CAPITA ($)						
		Range	10th Percentile	25th Percentile	Median	75th Percentile	90th Percentile	Mean
F-$250,000-999,999	44	3.12-20.67	5.69	7.66	9.71	11.59	14.71	9.94
E-$100,000-249,999	58	2.91-18.34	4.75	6.27	7.88	9.06	11.59	8.02
D-$50,000-99,999	41	1.97-12.20	3.69	4.52	5.68	7.43	9.57	6.13
C-$25,000-49,999	50	2.52-14.63	3.49	4.54	6.39	7.94	9.99	6.53
B-$10,000-24,999	50	1.68-26.20	2.59	3.49	4.63	6.81	9.99	5.92
A-$0-9,999	61	.38-29.60	1.25	2.02	3.26	4.57	6.63	3.85

TABLE E

Median, 10-percentile, 25-percentile, 75-percentile, 90-percentile and mean of per capita salary expenditure for Massachusetts public libraries; by Budget Group (excludes 5 municipalities with total operating expenditures over $1,000,000) Fiscal 1976.

Budget Group	Number of Reporting Municipalities	SALARY EXPENDITURE PER CAPITA ($)						
		Range	10th Percentile	25th Percentile	Median	75th Percentile	90th Percentile	Mean
F-$250,000-999,999	44	2.48-12.97	4.20	5.50	6.90	8.25	10.20	7.02
E-$100,000-249,999	58	2.26-11.93	3.20	4.15	5.17	5.91	7.60	5.40
D-$50,000-99,999	41	1.22-7.70	2.35	2.88	3.68	4.96	5.82	3.93
C-$25,000-49,999	50	.87-10.42	2.00	2.75	3.70	4.78	6.34	3.90
B-$10,000-24,999	50	.97-13.99	1.67	2.05	2.44	3.65	4.67	3.13
A-$0-9,999	61	.07-16.93	.43	.82	1.33	1.95	2.23	1.81

TABLE F

Median, 10-percentile, 25-percentile, 75-percentile, 90-percentile and mean of salary expenditure as a percentage of total expenditures for Massachusetts public libraries; by Budget Group (excludes 5 municipalities with total operating expenditures over $1,000,000) Fiscal 1976.

Budget Group	Number of Reporting Municipalities	SALARY EXPENDITURE AS PERCENT (%) OF TOTAL EXPENDITURES						
		Range	10th Percentile	25th Percentile	Median	75th Percentile	90th Percentile	Mean
F-$250,000-999,999	44	49-82	65.43	67.75	70.50	75.83	79.30	71.32
E-$100,000-249,999	58	52-82	59.30	64.62	68.50	71.96	74.82	67.84
D-$50,000-99,999	41	50-79	56.60	60.00	64.25	69.40	73.45	64.66
C-$25,000-49,999	50	27-73	51.87	54.71	60.75	64.25	68.00	59.48
B-$10,000-24,999	50	33-69	44.00	49.40	53.95	60.25	66.50	54.56
A-$0-9,999	61	3-74	19.00	34.25	48.71	58.87	65.42	46.34

TABLE G

Median, 10-percentile, 25-percentile, 75-percentile, 90-percentile and mean of per capita expenditure for library materials for Massachusetts public libraries; by Budget Group (excludes 5 municipalities with total operating expenditures over $1,000,000) Fiscal 1976.

Budget Group	Number of Reporting Municipalities	MATERIALS EXPENDITURE PER CAPITA ($)						
		Range	10th Percentile	25th Percentile	Median	75th Percentile	90th Percentile	Mean
F-$250,000-999,999	44	.42-3.70	.77	1.07	1.48	2.15	2.55	1.63
E-$100,000-249,999	58	.45-3.88	.84	1.11	1.54	1.88	2.44	1.57
D-$50,000-99,999	41	.34-3.09	.76	.87	1.22	1.70	2.12	1.33
C-$25,000-49,999	50	.60-3.67	.79	1.04	1.38	1.88	2.38	1.50
B-$10,000-24,999	50	.36-6.63	.55	.83	1.29	1.68	2.50	1.50
A-$0-9,999	61	.17-7.61	.38	.59	.89	1.49	2.08	1.19

TABLE H

Median, 10-percentile, 25-percentile, 75-percentile, 90-percentile and mean of library materials expenditure as a percentage of total expenditures for Massachusetts public libraries; by Budget Group (excludes 5 municipalities with total operating expenditures over $1,000,000) Fiscal 1976.

Budget Group	Number of Reporting Municipalities	MATERIALS EXPENDITURE AS PERCENT (%) OF TOTAL EXPENDITURES						
		Range	10th Percentile	25th Percentile	Median	75th Percentile	90th Percentile	Mean
F-$250,000-999,999	44	10-24	13.54	14.24	15.39	17.50	20.03	16.07
E-$100,000-249,999	58	13-33	13.99	16.58	18.83	21.62	23.36	19.15
D-$50,000-99,999	41	16-31	16.67	18.43	20.80	23.19	24.90	21.17
C-$25,000-49,999	50	15-35	19.07	21.21	22.50	25.21	29.80	23.30
B-$10,000-24,999	50	12-41	19.04	21.09	24.50	29.15	32.30	25.12
A-$0-9,999	61	12-89	18.08	22.34	28.00	39.46	60.25	34.26

TABLE I

Median, 10-percentile, 25-percentile, 75-percentile, 90-percentile and mean of total volumes held per capita for Massachusetts public libraries; by Budget Group (excludes 5 municipalities with total operating expenditures over $1,000,000) Fiscal 1976.

Budget Group	Number of Reporting Municipalities	PRINT HOLDINGS (VOLUMES PER CAPITA)						
		Range	10th Percentile	25th Percentile	Median	75th Percentile	90th Percentile	Mean
F-$250,000-999,999	44	2.24-11.91	2.24	2.75	3.79	4.25	5.32	4.04
E-$100,000-249,999	58	.73-6.80	1.85	2.61	3.29	4.15	5.37	3.42
D-$50,000-99,999	40	1.08-9.93	1.66	2.30	3.09	4.16	5.99	3.42
C-$25,000-49,999	49	1.28-15.79	2.32	3.17	4.59	5.96	7.18	4.83
B-$10,000-24,999	50	1.66-41.51	2.13	2.63	4.99	6.62	9.99	6.05
A-$0-9,999	60	.54-33.80	2.33	3.55	5.99	8.99	12.99	7.52

TABLE J

Median, 10-percentile, 25-percentile, 75-percentile, 90-percentile and mean of holdings of non-print materials per capita for Massachusetts public libraries; by Budget Group (excludes 5 municipalities with total operating expenditures over $1,000,000) Fiscal 1976.

Budget Group	Number of Reporting Municipalities	NON-PRINT HOLDINGS (ITEMS PER CAPITA)						
		Range	10th Percentile	25th Percentile	Median	75th Percentile	90th Percentile	Mean
F-$250,000-999,999	44	.01-.44	.03	.06	.11	.21	.26	.14
E-$100,000-249,999	58	0-1.50	.02	.06	.10	.13	.18	.13
D-$50,000-99,999	38	0-.31	.01	.03	.06	.10	.20	.08
C-$25,000-49,999	48	0-.28	.01	.03	.07	.13	.18	.08
B-$10,000-24,999	50	0-.69	.01	.02	.05	.10	.17	.08
A-$0-9,999	58	0-1.30	.01	.03	.07	.16	.37	.14

TABLE K

Median, 10-percentile, 25-percentile, 75-percentile, 90-percentile and mean of per capita circulation of print materials for Massachusetts public libraries; by Budget Group (excludes 5 municipalities with total operating expenditures over $1,000,000) Fiscal 1976.

Budget Group	Number of Reporting Municipalities	CIRCULATION OF PRINT MATERIALS (VOLUMES PER CAPITA)						
		Range	10th Percentile	25th Percentile	Median	75th Percentile	90th Percentile	Mean
F-$250,000-999,999	44	1.66-16.92	4.04	4.87	7.19	9.74	13.29	7.87
E-$100,000-249,999	57	1.24-15.13	4.09	5.24	6.93	9.79	12.09	7.62
D-$50,000-99,999	41	2.40-13.33	3.41	4.81	6.29	8.93	11.63	6.91
C-$25,000-49,999	50	2.50-18.68	4.24	5.29	7.10	9.16	11.99	7.68
B-$10,000-24,999	50	1.00-42.27	3.39	4.89	6.19	9.49	13.16	8.08
A-$0-9,999	60	.77-35.34	1.99	3.37	7.66	11.74	16.99	9.26

TABLE L

Median, 10-percentile, 25-percentile, 75-percentile, 90-percentile and mean of per capita circulation of non-print materials for Massachusetts public libraries; by Budget Group (excludes 5 municipalities with total operating expenditures over $1,000,000) Fiscal 1976.

Budget Group	Number of Reporting Municipalities	CIRCULATION OF NON-PRINT MATERIALS (ITEMS PER CAPITA)						
		Range	10th Percentile	25th Percentile	Median	75th Percentile	90th Percentile	Mean
F-$250,000-999,999	42	.02-1.15	.06	.09	.25	.59	.72	.37
E-$100,000-249,999	55	0-1.27	.04	.09	.23	.48	.67	.32
D-$50,000-99,999	39	0-.71	.02	.06	.11	.19	.40	.17
C-$25,000-49,999	49	0-.74	.02	.06	.13	.25	.42	.19
B-$10,000-24,999	49	0-.52	.008	.02	.09	.19	.38	.13
A-$0-9,999	56	0-1.09	.006	.01	.08	.17	.49	.16

COMPARISONS BASED ON REGIONAL PUBLIC LIBRARY AFFILIATION

BY BUDGET GROUP AND POPULATION GROUP

TABLE 1. LIBRARY EXPENDITURES AS A % OF TOTAL MUNICIPAL EXPENDITURES

Average of percentage figures for all reporting municipalities, each category (excludes 5 municipalities with total operating expenditures of more than $1,000,000) Fiscal 1976.

Budget Group	Eastern Region	Central Region	Western Region
	PERCENT		
F-$250,000-999,999	1.62	2.03	1.69
E-$100,000-249,999	1.37	1.53	1.36
D-$50,000-99,999	1.03	1.27	1.17
C-$25,000-49,999	1.14	.98	1.14
B-$10,000-24,999	1.22	.95	.84
A-$0-9,999	.41	.74	.73

TABLE 2. PER CAPITA TOTAL INCOME ($)

Average of per capita figures for all reporting municipalities, each category (excludes 5 municipalities with total operating expenditures of more than $1,000,000) Fiscal 1976.

Budget Group	Eastern Region	Central Region	Western Region
	$ PER CAPITA		
F-$250,000-999,999	10.37	9.61	8.62
E-$100,000-249,999	8.54	7.66	6.99
D-$50,000-99,999	6.44	5.87	5.87
C-$25,000-49,999	7.37	6.26	6.23
B-$10,000-24,999	8.76	5.18	5.32
A-$0-9,999	1.90	3.42	4.51

TABLE 3. PER CAPITA MUNICIPAL APPROPRIATION ($)

Average of per capita figures for all reporting municipalities, each category (excludes 5 municipalities with total operating expenditures of more than $1,000,000) Fiscal 1976.

Budget Group	Eastern Region	Central Region	Western Region
	$ PER CAPITA		
F-$250,000-999,999	9.70	8.95	7.13
E-$100,000-249,999	8.29	7.06	6.81
D-$50,000-99,999	5.86	5.50	5.38
C-$25,000-49,999	6.76	5.44	5.39
B-$10,000-24,999	7.59	4.14	3.97
A-$0-9,999	1.73	3.13	3.88

TABLE 4. TOTAL OPERATING EXPENDITURES PER CAPITA ($)

Average of per capita figures for all reporting municipalities, each category (excludes 5 municipalities with total operating expenditures of more than $1,000,000) Fiscal 1976.

Budget Group	Eastern Region	Central Region	Western Region
	$ PER CAPITA		
F-$250,000-999,999	10.14	9.29	8.56
E-$100,000-249,999	8.40	7.24	6.84
D-$50,000-99,999	6.27	5.69	5.81
C-$25,000-49,999	7.06	5.88	5.84
B-$10,000-24,999	7.48	5.02	5.08
A-$0-9,999	1.86	3.24	4.40

TABLE 5. SALARY EXPENDITURES PER CAPITA ($)

Average of per capita figures for all reporting municipalities, each category (excludes 5 municipalities with total operating expenditures of more than $1,000,000) Fiscal 1976.

Budget Group	Eastern Region	Central Region	Western Region
	$ PER CAPITA		
F-$250,000-999,999	7.16	6.47	6.05
E-$100,000-249,999	5.67	4.96	4.68
D-$50,000-99,999	3.95	3.83	3.87
C-$25,000-49,999	4.23	3.57	3.30
B-$10,000-24,999	4.12	2.58	2.56
A-$0-9,999	.96	1.45	2.07

TABLE 6. MATERIALS EXPENDITURES PER CAPITA ($)

Average of per capita figures for all reporting municipalities, each category (excludes 5 municipalities with total operating expenditures of more than $1,000,000) Fiscal 1976.

Budget Group	Eastern Region	Central Region	Western Region
	$ PER CAPITA		
F-$250,000-999,999	2.19	1.55	1.30
E-$100,000-249,999	1.66	1.37	1.29
D-$50,000-99,999	1.43	1.05	1.02
C-$25,000-49,999	1.65	1.36	1.21
B-$10,000-24,999	1.89	1.30	1.22
A-$0-9,999	.64	1.06	1.34

TABLE 7. PRINT HOLDINGS PER CAPITA (VOLUMES)

Average of per capita figures for all reporting municipalities, each category (excludes 5 municipalities with total operating expenditures of more than $1,000,000) Fiscal 1976.

Budget Group	Eastern Region	Central Region	Western Region
	VOLUMES PER CAPITA		
F-$250,000-999,999	3.70	4.17	5.07
E-$100,000-249,999	3.50	2.97	3.42
D-$50,000-99,999	3.43	2.93	4.21
C-$25,000-49,999	5.12	4.20	4.95
B-$10,000-24,999	7.46	4.50	6.28
A-$0-9,999	3.54	5.99	8.71

TABLE 8. CIRCULATION OF PRINT MATERIALS PER CAPITA (VOLUMES)

Average of per capita figures for all reporting municipalities, each category (excludes 5 municipalities with total operating expenditures of more than $1,000,000) Fiscal 1976.

Budget Group	Eastern Region	Central Region	Western Region
	VOLUMES PER CAPITA		
F-$250,000-999,999	7.77	7.85	8.56
E-$100,000-249,999	7.56	6.75	8.17
D-$50,000-99,999	7.17	5.68	7.05
C-$25,000-49,999	8.17	6.85	7.49
B-$10,000-24,999	10.14	6.26	8.00
A-$0-9,999	3.47	5.78	11.24

TABLE 1. LIBRARY EXPENDITURES AS A % OF TOTAL MUNICIPAL EXPENDITURES
Average of percentage figures for all reporting municipalities, each category (excludes 5 municipalities with populations of more than 100,000) Fiscal 1976.

Population Group	Eastern Region	Central Region	Western Region
	PERCENT		
50,000-99,999	1.43	NONE	NR
25,000-49,999	1.45	1.79	1.25
10,000-24,999	1.17	1.36	1.37
5,000-9,999	1.09	.85	.88
2,000-4,999	1.28	.95	.73
0-1,999	1.68	.80	.75

TABLE 2. PER CAPITA TOTAL INCOME ($)
Average of per capita figures for all reporting municipalities, each category (excludes 5 municipalities with populations of more than 100,000) Fiscal 1976.

Population Group	Eastern Region	Central Region	Western Region
	$ PER CAPITA		
50,000-99,999	9.02	NONE	6.03
25,000-49,999	9.13	4.31	7.62
10,000-24,999	7.74	6.52	7.09
5,000-9,999	6.53	5.39	5.06
2,000-4,999	7.55	4.90	3.93
0-1,999	14.94	6.20	5.04

TABLE 3. PER CAPITA MUNICIPAL APPROPRIATION ($)
Average of per capita figures for all reporting municipalities, each category (excludes 5 municipalities with populations of more than 100,000) Fiscal 1976.

Population Group	Eastern Region	Central Region	Western Region
	$ PER CAPITA		
50,000-99,999	8.78	NONE	5.52
25,000-49,999	8.55	7.75	6.61
10,000-24,999	7.32	6.02	6.50
5,000-9,999	6.05	4.77	4.42
2,000-4,999	6.49	5.61	5.27
0-1,999	12.11	3.77	4.14

TABLE 4. TOTAL OPERATING EXPENDITURES PER CAPITA ($)
Average of per capita figures for all reporting municipalities, each category (excludes 5 municipalities with populations of more than 100,000) Fiscal 1976.

Population Group	Eastern Region	Central Region	Western Region
	$ PER CAPITA		
50,000-99,999	8.75	NONE	5.73
25,000-49,999	8.91	7.92	7.51
10,000-24,999	7.58	6.20	7.01
5,000-9,999	6.27	5.05	4.75
2,000-4,999	7.63	4.69	3.69
0-1,999	11.57	6.12	5.06

TABLE 5. SALARY EXPENDITURES PER CAPITA ($)
Average of per capita figures for all reporting municipalities, each category (excludes 5 municipalities with populations of more than 100,000) Fiscal 1976.

Population Group	Eastern Region	Central Region	Western Region
	$ PER CAPITA		
50,000-99,999	6.54	NONE	4.37
25,000-49,999	6.08	5.40	5.11
10,000-24,999	5.03	4.20	4.70
5,000-9,999	3.92	3.12	2.81
2,000-4,999	4.29	2.54	1.84
0-1,999	6.17	2.31	2.33

TABLE 6. MATERIALS EXPENDITURES PER CAPITA ($)
Average of per capita figures for all reporting municipalities, each category (excludes 5 municipalities with populations of more than 100,000) Fiscal 1976.

Population Group	Eastern Region	Central Region	Western Region
	$ PER CAPITA		
50,000-99,999	1.26	NONE	.84
25,000-49,999	1.61	1.44	1.18
10,000-24,999	1.54	1.16	1.28
5,000-9,999	1.51	1.17	1.97
2,000-4,999	1.69	1.24	.95
0-1,999	3.25	1.85	1.46

TABLE 7. PRINT HOLDINGS PER CAPITA (VOLUMES)
Average of per capita figures for all reporting municipalities, each category (excludes 5 municipalities with populations of more than 100,000) Fiscal 1976.

Population Group	Eastern Region	Central Region	Western Region
	VOLUMES PER CAPITA		
50,000-99,999	3.26	NONE	2.55
25,000-49,999	3.39	3.25	5.59
10,000-24,999	3.59	2.88	3.23
5,000-9,999	3.89	3.87	4.32
2,000-4,999	5.54	4.50	5.13
0-1,999	15.35	9.94	9.38

TABLE 8. CIRCULATION OF PRINT MATERIALS PER CAPITA (VOLUMES)
Average of per capita figures for all reporting municipalities, each category (excludes 5 municipalities with populations of more than 100,000) Fiscal 1976.

Population Group	Eastern Region	Central Region	Western Region
	VOLUMES PER CAPITA		
50,000-99,999	5.36	NONE	6.41
25,000-49,999	7.30	6.92	7.23
10,000-24,999	7.59	6.04	8.26
5,000-9,999	7.27	6.27	6.88
2,000-4,999	8.47	5.95	6.45
0-1,999	15.51	8.92	9.33

END